

## Appendix I Budget Questions

### **SALARIES AND WAGES**

**YES**

**NO**

1. Is each individual identified by name and position?.....
2. Are time commitments such as hours and percent of time stated for each position?.....
3. Are the total charges for each person listed along with an explanation of how the costs were calculated?.....
4. Do the combined charges for any individual exceed 100% of their time?.....
5. Do the time commitments and charges appear reasonable?.....
6. For support or executive personnel, are costs charged to salaries excluded from the indirect cost category?.....
7. Are all individuals employees of the applicant organization? (If not, explain).....
8. Is a cost of living increase built into the budget?.....
9. Are salary increases justified for the grant period?.....
10. Are any salary/personnel costs unallowable?.....  
(i.e. Federal Employees or legislative personnel)

### **FRINGE BENEFITS**

1. Are fringe benefits identified as a separate item?.....
2. Are the types of fringe benefits indicated?.....
3. Do the fringe benefits and charges appear reasonable?.....
4. Are the total charges for each person listed along with an explanation of how the charges were calculated?.....
5. Are fringe benefits charged to federal and matching categories in the same proportion as salaries?.....

### **TRAVEL**

1. For out of state travel or for in-state travel, is each trip listed along with the destination, estimated mileage, method of travel, cost per mile and duration, number of travelers, per diem rate for meals and lodging?.....
2. If actual trip details are unknown, what is the basis for the proposed travel charges? .....
3. Is the requested travel directly relevant to the successful completion of the project?.....
4. Are the travel charges reasonable?.....
5. Are contingency or miscellaneous charges excluded?.....

**SUPPLIES            YES            NO**

1. Are supplies itemized by type of material or nature of expense?.....
2. For general office or business supplies, is the total charge listed along with the basis for the charge (i.e. historical use rates)?.....
3. For other specific supply categories, is the number of units, cost per unit and total cost specified?.....
4. Are the charges necessary for the successful completion of the project?.....
5. Are the charges reasonable?.....
6. Are disallowed costs (e.g. food, entertainment) excluded?.....
7. Are contingency or miscellaneous charges excluded?.....

**EQUIPMENT**

1. Is each item of equipment listed along with a description of how it will be used in the project?.....
2. For each item of equipment, is the number of units, cost per unit and total cost specified?.....
3. Is each item of equipment necessary for the successful completion of the project?.....
4. Are the charges for each item reasonable?.....
5. Are disallowed costs excluded?.....
6. Are contingency or miscellaneous charges excluded?.....

**CONTRACTUAL**

1. Is each contract or subgrant listed as a separate item? (Separate budgets are required for subgrants or contracts regardless of the dollar value.).....
2. Are the products/services to be acquired described along with the applicability of each to the project?.....
3. Do the costs appear reasonable?.....
4. Are any sole source contracts contemplated?.....
5. If yes, is a sole source justification included ?.....
6. Are disallowed costs excluded?.....
7. Are contingency or miscellaneous charges excluded?.....
8. Are fees/profits estimated, justified, and reasonable?.....

**CONSTRUCTION**

**YES            NO**

1. Is the construction/renovation authorized for this program?...
2. Is the construction/renovation described?.....
3. Is the method described which was used to calculate costs?....
4. Are the proposed costs presented in sufficient detail?.....  
Should include the following:
  - a. A listing of work to be performed
  - b. Cost detail by task or work order contemplated
  - c. Is the work being done by the applicant or outside contractors?
5. Is there a need for the type of work/costs being proposed?.....
6. Is the basis for the estimates of cost present?.....  
(Is there documentation to support cost estimates?)
7. Are the costs justified, reasonable and allowable?.....  
Verify costs proposed to quotes received. (Generally, the presence of more than one bid obviates the need for extensive tests for reasonableness due to the element of competition involved)

#### **OTHER**

1. Are items listed by type of material or nature of expense?....
2. For each charge, is the number of units, cost per unit and total cost specified?.....
3. Are the charges necessary for the successful completion of the project?.....
4. Are the charges reasonable?.....
5. Are disallowed costs (e.g. food, entertainment) excluded?.....
6. Are charges which duplicate indirect cost items excluded?.....
7. Are contingency or miscellaneous charges excluded?.....

#### **INDIRECT COSTS**

1. Are indirect costs requested?.....
2. Is a copy of the current approved rate from the cognizant agency included?.....
3. Is the correct rate being used?.....
4. Is the rate applied to the correct base?.....
5. Are charges which duplicate direct costs excluded?.....  
(If no, explain/revise).

#### **MATCHING**

**YES NO**

1. Is a match (non-federal share) required for this program?.....
2. If yes, does the application meet the matching requirements?..

3. Are the sources of match clearly identified?.....  
(i.e. cash or in-kind)
4. Does the application provide adequate documentation to support in-kind contributions?.....
5. Does the application exclude matching contributions, cash or in-kind, used for other programs?.....
6. Does the application exclude federal funds used as match?.....
7. Are all matching contributions necessary for accomplishing the project?.....
8. Are all matching contributions in compliance with federal cost principles?.....

#### GENERAL ADMINISTRATIVE REQUIREMENTS

1. Is a recipient accounting system review required (PASS)?.....
2. If required, has the survey been reviewed and forwarded to the OIG?.....
3. Is a credit check required? (YEARLY).....
4. Is a name check required? (AT LEAST EVERY THREE YEARS).....
5. If required, has the request for name check letter sent to the recipient been forwarded to the OIG?.....
6. Are all required certifications approved and included?.....
7. Are all mathematical calculations for the budget and application correct?.....
8. Are there outstanding Financial and/or Progress Reports?.....
9. Are there any Special Award Conditions outstanding?.....
10. Are Pre-Agreement costs required?.....